

BEFORE THE STATE BOARD OF EQUALIZATION  
OF THE STATE OF CALIFORNIA

In the Matter of the Appeal of )  
WILLIAM D. AND JUNE H. COLLINS )

For Appellant: William D. Collins, in pro. per.

For Respondent: Burl D. Lack, Chief Counsel:  
A. Ben Jacobson, Associate Tax Counsel

O P I N I O N

This appeal is made pursuant to Section 18594 of the Revenue and Taxation Code from the action of the Franchise Tax Board on the protest of William D. and June H. Collins to a proposed assessment of additional personal income tax in the amount of \$4.53 for the year 1958.

Appellants, husband and wife, filed a joint return for the year 1958 claiming a dependency deduction for a daughter, Cynthia. She is Mrs. Collins' daughter by a prior marriage. Cynthia lives with Appellants but a part of her support is provided by her natural father, Franklin D. Motley. Appellants submitted information to Respondent indicating that they contributed \$477.57 towards Cynthia's support in the year 1958, whereas Mr. Motley contributed \$925.20.

Pursuant to Section 17182 of the Revenue and Taxation Code, which provides that the term "dependents" means certain individuals "over half of whose support ... was received from the taxpayer," the Franchise Tax Board disallowed Appellants' dependency deduction for Cynthia.

Appellants argue that since Mr. Motley's contribution came from outside this state and they are the only contributors who could be eligible to, or who did claim Cynthia as a dependent for California income tax purposes, they are entitled to the deduction. We cannot agree. Under Appellants' reasoning, they would be entitled to the deduction if they had contributed only one dollar to Cynthia's support. The unambiguous wording of Section 17182 will not permit such an interpretation.

Appeal of William D. and June H. Collins

O R D E R

Pursuant to the views expressed in the opinion of the Board on file in this proceeding, and good cause appearing therefor.

IT IS HEREBY ORDERED, ADJUDGED AND DECREED, pursuant to Section 18595 of the Revenue and Taxation Code, that the action of the Franchise Tax Board on the protest of William D. and June H. Collins to a proposed assessment of additional personal income tax in the amount of \$4.53 for the year 1958, be and the same is hereby sustained.

Done at Sacramento, California, this 28th day of May, 1963, by the State Board of Equalization.

John W. Lynch, Chairman

Geo. R. Reilly, Member

Alan Cranston, Member

Paul R. Leake, Member

Richard Nevins, Member

ATTEST: Dixwell L. Pierce, Secretary